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# **The Methodist Circuit of Gloucestershire**

Registered Charity No. 1136205

## **Annual Report**

**and**

## **Financial Statements**

**for the**

**Year ended 31 August 2023**

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS**

**TRUSTEES**

The trustees are the members of the Circuit Assembly. Appendix 1 contains a full list of the elected church representatives and ex officio, or appointed, others who were trustees during the year.

**CIRCUIT EXECUTIVE**

Rev'd John Hellyer	Superintendent Minister	(from Sep'19)
Rev'd Michelle Ireland	Deputy Superintendent Minister	(from Sep'20)
	& Learning & Caring Portfolio	(from May'20)
Rev'd Jayne Webb	Deputy Superintendent Minister	(from Sep'20)
Rev'd John McNeill	Ministerial Staff Representative	(from Sep'22)
Deacon Sue Peat	Mission Portfolio	(from Sep'20)
Pete Watt	Finance Portfolio	(from Sep'21)
Suz Jones	Social & Climate Justice Portfolio	(from Sep'22)
Colin Pascoe	Personnel Portfolio & Circuit Steward	(from May '22)
Bernie Brewster	Property Portfolio	(from Sep'20)
Arthur Haines	Circuit Steward	(from Sep'20)
Michael Haines	Circuit Steward	(from Sep'20)
Liz Ledger	Circuit Steward	(from Sep'20)
Lesley Ward	Circuit Steward	(from Sep'20)

**CIRCUIT OFFICE HOLDERS**

Finance Portfolio	Pete Watt Brian Cook	Portfolio Holder & Circuit Treasurer Assistant Circuit Treasurer
Learning & Caring Portfolio	Rev'd Michelle Ireland Rev'd Diane Daymond	Portfolio Holder Pastoral Care Encourager
Mission Portfolio	Deacon Sue Peat Karen Burrige Peter Allsopp Deborah Long Rev'd Stuart Radford Sylvia Munns	Portfolio Holder Creative Arts Officer Worship Taskforce Convener Worship Taskforce Secretary Methodist Homes Secretary Circuit MWIB Chair
Personnel Portfolio	Russell Buley Colin Pascoe Peter Gardner	Portfolio Holder (to May '22) Portfolio Holder (from May '22) Safeguarding Officer
Property Portfolio	Bernie Brewster Sue Woodward Sally Hall John Bailey	Portfolio Holder Archivist Lead Manse Coordinator Schedules Officer
Social and Climate Justice	Suz Jones Vacant Vacant Andy Rickell  John Kime  Vacant	Portfolio Holder Inter-Faith Officer Public Issues Officer Disability Adviser Social Justice Officer Climate Justice Officer EDI (Equality, Diversity and Inclusion) Officer



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS  
(continued)**

Superintendent's Portfolio	Rev'd John Hellyer Adele Garner  Ann Pearce  Rev'd Phil Summers	Superintendent Local Preachers' and Worship Leaders' Meeting Secretary Local Preachers' Training Group Convener and Lead Tutor Chair of Local Preachers' Training Group
CIRCUIT OFFICE	PO Box 3303, Gloucester, GL1 9JJ	
AUDITORS	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX	
BANKERS	Santander Bank	
INVESTMENT MANAGERS	Central Finance Board of the Methodist Church 9 Bonhill Street London EC2A 4PE	
REGISTERED CHARITY	1136205	



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**TRUSTEES' REPORT**

The trustees present their annual report together with the financial statements and the auditor's report of The Methodist Circuit of Gloucestershire for the year ended 31 August 2023. The annual report serves the purposes of both a trustees' report and a directors' report.

**STRUCTURE, GOVERNANCE & MANAGEMENT**

The Methodist Circuit of Gloucestershire is part of the Methodist Church in Britain, which is constituted under the Methodist Church Act 1976 and a Deed of Union and is governed by The Constitutional Practice and Discipline of the Methodist Church. The Circuit, which came into being on 1 September 2008, was registered as a charity with number 1136205 on 4 June 2010.

**APPOINTMENT OF TRUSTEES**

All ministers, presbyteral and diaconal, stationed in the Circuit by the Methodist Conference are members of the Circuit Meeting otherwise known as the Circuit Assembly and therefore trustees (subject to those ministers who do not hold pastoral responsibility within the Circuit notifying the Superintendent of their wish to be members of the Assembly and trustees for the relevant year).

Lay workers who are members of the Methodist Church and who are employed in the Circuit may also be appointed by the Circuit Assembly to be members of it and trustees for the relevant year.

The following are ex officio members of the Circuit Assembly: the circuit stewards, circuit portfolio holders (Finance, Learning & Caring, Mission, Personnel, Property, Social and Climate Justice). Other appointed circuit officers (for example, the safeguarding officer, the archivists, etc.) may also be members of the Circuit Assembly if they choose to be. All circuit stewards and circuit officers are subject to appointment and annual re-appointment by the Circuit Assembly.

Additionally, each church is entitled annually to appoint three representatives to the Assembly (usually a church steward and the church treasurer plus one other). The Local Preachers' and Worship Leaders' Meeting is entitled annually to nominate up to ten of its members (including the secretary and the convener of the local preacher training group who are ex officio members of the Assembly).

The Assembly has power to appoint other members and welcomes the attendance of those who are not members of the meeting, who however may on occasion be asked temporarily to vacate the meeting when a particular item is being discussed and who may not vote on any issue.

The total membership of the Assembly that served during the 2022-23 year was 108 (see Appendix 1).

**TRUSTEE RECRUITMENT, INDUCTION & TRAINING**

As outlined above, the appointment of the majority of the membership of the Assembly is outside the control of the meeting (but in accordance with the Methodist Church's Constitutional Practice and Discipline). In appointing circuit portfolio holders and other officers, the meeting seeks to fit the particular gifts and skills of an appointee to the needs of the vacancy that is being filled and to achieve the best balance of gifts and skills among office holders to further the work of the Circuit and its churches.

**ORGANISATION**

The Circuit Assembly met on three occasions in 2022-23 (in September, March, and May). To enable maximum attendance, these meetings were hybrid meetings with attendance both in person and on Zoom.

The Circuit Executive, appointed by the Circuit Assembly, now comprises the Superintendent; two presbyters appointed as deputies, one of whom is a portfolio holder; another presbyter elected by the staff meeting; five circuit stewards, one of whom is a portfolio holder; and four more portfolio holders. The Executive met on seven occasions in 2022-23 (in September, November, December, February, April, May, and August. All meetings were held on Zoom.

The Executive acts on behalf of the Circuit Assembly when circumstances so dictate and brings its decisions to the Assembly for scrutiny and its recommendations for approval. The Assembly retains overall responsibility for the Circuit's mission strategy; the invitation of ministers; the admission of people to the office of local preacher; and decisions on formal explorations of calls to ministry and candidates for the ordained ministry.



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The Methodist Church stations a presbyter to be the Superintendent of the Circuit who is to provide leadership and cohesion within the Circuit and whose duties are set out in the Standing Orders of the Church which are to be found in The Constitutional Practice and Discipline of the Methodist Church.

**ORGANISATION (continued)**

**Circuit churches:**

(Note: designation for Local Ecumenical Partnerships (LEPs) – M-Methodist, A-Anglican/Church of England, U-United Reformed Church, B-Baptist, C-Congregational Federation)

Abbeylea, Christchurch (LEP – A, M, U, B)	Amberley, Holy Trinity (LEP – A, M)
Apperley	Aylburton
Bailey Lane End	Bishop's Cleeve
Cam	Cheltenham, Bethesda
Cheltenham, St Mark's	Cheltenham, Whaddon, St Michael's (LEP – A, M)
Churchdown	Cinderford
Cirencester, Ashcroft (LEP – M, U)	Clements End
Coalway	Drybrook
Dursley	Fairford (LEP – C, M)
Gloucester, Barton Street	Gloucester, Lonsdale Road
Gloucester, St John's	Hucclecote
Nailsworth, Christ Church (LEP-B,M,U)	Newent, St Mary's (LEP- A,M)
Pillowell	Quedgeley
Randwick, St, John the Baptist (LEP-A,M)	South Cerney (LEP- M,C)
Stonehouse	Stroud, St Alban's (LEP - A, M)
Tetbury, Christ Church (LEP – M,U)	Tewkesbury
Winchcombe	Wotton-Under-Edge (LEP-M,U)

In addition to the churches listed above, North Cerney Fellowship and Hawling are now constituted as **classes** of Cheltenham, Bethesda, and Tibberton is a **class** of Gloucester, St. John's. Hawling continues to use its church building. (The Constitutional Practice and Discipline of the Methodist Church describes the procedure that is to be followed when a local church has insufficient members to form a Church Council. The remaining members can then be constituted as a class of another Methodist church of sufficient size whereby the Church Council and Pastoral Committee are able to undertake the oversight of the members who form the class.)

**RISK MANAGEMENT**

The Circuit endeavours actively to maintain, promote and review various policies which help to manage risk, including concerning financial process and the holding of reserves; the management of property and health and safety; and the employment of personnel and lone working.

The Circuit continues to develop or apply robust procedures for safeguarding children, young people, and vulnerable adults; each church has its safeguarding officer. The circuit safeguarding officer organises an active and on-going training programme for all those whose church office demands such training is undertaken; ensures that appropriate policies, checks, and declarations are in place or obtained at Circuit level; liaises with external safeguarding authorities as necessary and advises local churches as required. (The annual report of the circuit safeguarding officer appears below).



## **FINANCIAL VIABILITY.**

Despite the ongoing financial challenges we do not have a concern about the ability of the charity to continue for the foreseeable future. There are a number of factors that underlie this statement.

1. We are committed to ensuring that the annual costs of running the circuit can be met in the main from the charitable assessment income from the 34 churches in the circuit (there is a little income from property lettings and interest).
2. In recognition of the impact of declining church congregations and therefore the churches' ability to pay increased assessments, the trustees at its meeting in Sept 2021 approved a process to reduce the presbyteral staff by around 27% - and therefore associated costs - over the following three years. (When presbyters are appointed, they initially come for five years, and the lead time for re-appointing/changing can take over eighteen months).
3. The charity has had significant property income over recent years:-
  - a. The reduction in presbyterial staff means that manses become available for sale (increasing unrestricted reserves) or letting (increasing annual revenue income).
  - b. Sadly some of our churches have had to close. When this happens, the managing trusteeship passes to the Circuit and the church is then usually sold. As with sold manses, this represents additional funds going into our unrestricted reserves.
4. The charity will continue to support the churches in these challenging times, with careful use of reserves:-
  - a. By funding or part funding lay workers as additional support to churches where their employment would be beneficial and contribute to long term sustainability;
  - b. By providing grants towards outreach projects which will contribute to long term sustainability;
  - c. By providing grants towards buildings projects which reduce emissions and costs and contribute to the move to Net Zero by 2030 in line with the Methodist Church commitment; and
  - d. By providing financial support where churches have difficulty in meeting their assessments (most have sufficient reserves to cover short term challenges).

The trustees are therefore satisfied that current level of reserves, together with the financial measures being put in place as identified above, gives confidence in the ongoing viability of the charity.

## **CHARITABLE OBJECTIVES AND PRINCIPAL ACTIVITIES**

The charitable objectives are the advancement of religion, in particular as set out or referred to in the purposes, doctrines and provisions of the Constitutional Practice and Discipline of the Methodist Church. The Circuit seeks to live out the calling of the Methodist Church which is summarised thus:

"The calling of the Methodist Church is to respond to the Gospel of God's love in Christ and to live out its discipleship and mission. Inspired by Our Calling, we aim:

- To increase awareness of God's presence and to celebrate God's love;
- To help people grow and learn as Christians through mutual support and care;
- To be a good neighbour to people in need and to challenge injustice;
- To make more followers of Jesus Christ."

The Circuit encourages and supports the churches within it in the provision of regular public acts of worship open to members and non-members alike; the provision of space for prayer and contemplation; the teaching and sharing of Christianity through sermons, courses and small groups; pastoral work; the provision of opportunities for worship, teaching, fellowship and social inter-action for all ages and genders; the support of other charities in the UK and overseas with both prayer and finance.

The aims, objectives, policies and activities of the Circuit are under regular review, with particular attention being given to the church/community interface, and to undertaking and prioritising the Circuit's endeavours in accordance with its mission policy. Such reviews were given new impetus with the adoption by the Circuit Assembly in March 2021 of a refreshed Mission Policy and Plan which identifies priorities for action to be overseen by the Superintendent and the portfolio holders.



## MISSION POLICY

The refreshed mission policy and plan is intended to guide and prioritise the Circuit's use of its financial, people and property resources, and to encourage and guide local churches in their own mission and ministry. Work and consultation to develop further and implement the Circuit's vision and strategy for mission are continuing endeavours as evidenced by the Priorities for Action which appear below for each portfolio in the Mission Policy and Plan.

Thus the Circuit's mission policy is intended to guide:-

- the ministerial oversight of the Local Churches in the Circuit (this includes those churches in a variety of ecumenical partnerships);
- the support of a ministry team of presbyteral ministers, deacon, supernumerary ministers, lay community, family or outreach workers, a chaplain to Hartpury University, and lay circuit administrators;
- the location and maintenance of the manse; and
- the financial ability to underwrite current and future specific circuit projects thereby ensuring that they are able to be created and sustained.

## MISSION PLAN

The Circuit Assembly agreed a refreshed Mission Plan in March 2021.

### Who we are

Methodists believe that:

- All people need to be reached by God's grace.
- All people can be reached by God's grace.
- All people can know God's grace.
- All people can be transformed completely by God's grace.

As the Methodist Circuit of Gloucestershire which is a group of Methodist churches in Gloucestershire:

- We celebrate and respond to the love of God made known in Christ through worship, mission and daily discipleship.
- We cherish our place, as part of the wider Methodist Church, in the worldwide church.
- We rejoice in working in partnership with other denominations, faiths and community groups.
- We embrace the diverse gifts and skills of people called to lay and ordained ministries.

### Our reason for being

We are called to be to be a sign, witness, foretaste and instrument of God's Reign in the life of the world, so our life together is centred on worship and mission and we are committed to sharing the Good News. We witness to the transforming love of God through Jesus Christ in individual lives, communities and the wider world.

So, in fulfilling God's mission and our calling, we exist to:

- Connect
- Lead
- Support

the people and churches in the Circuit and communities.

### Our guiding principles

All we do is shaped by the commitment to be faithful to Gospel values and to do justice, love mercy and walk humbly with God who through Jesus Christ and the power of the Holy Spirit is present and active in the world. We are open to the continuing guidance and transformation of the Holy Spirit.



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So, we aspire to be a Circuit that is:

- Accountable
- Collaborative
- Generous
- Globally aware
- Inclusive
- Learning
- Socially committed
- Transparent
- Valuing of well being
- Willing to take risks

What we will do from 2021 to 2026:

Together as a Circuit and as Local Churches, our priorities and plans will be aligned with *Our Calling* and the church-wide strategy for evangelism and growth of the Methodist Church. These are the areas of mission and ministry that we will make plans to concentrate on and develop over the next three years.

The Circuit Mission Plan sets "direction of travel". Local Churches are invited to develop individual mission plans that are appropriate to their context. These plans will be considered when making decisions about staffing and making grants. Where a Local Church is unable to develop a mission plan its people can focus on worship, pastoral care, and mutual support.

Each priority is intended to help the Circuit and its churches focus our time and energies over the next five years. The resources that are available to the Circuit will be directed towards supporting churches and groups that want to take initiatives that build on these priorities.

It is healthier for churches to concentrate on doing a few things well rather than trying to do too much, so no church is expected to try to do everything. The priorities are intended to encourage and support Local Churches in mission planning that is suited to their context; they are not a set of targets to be achieved or a list to be ticked.

Mission and ministry are exercised by Christians in their daily lives as well as their service through the Church. Some priorities may support individual disciples, others Local Churches and others will be undertaken uniquely and best by Circuit groups.

Many of these priorities are ongoing, but some could be given special focus at a particular time of the year in the life in the Circuit. Others involve ways of working that need to be ingrained in our culture so that they inform everything we engage in.

**Mission Plan Summary – Priorities for Action**

**Learning and Caring**

- Children's and Youth Ministry
- Vocational Discernment
- Contemplative Spirituality

**Mission**

- Digital ministry and Spirituality
- "Every church a growing church": supporting Local Church mission plans.
- New Places for New People.
- Church at the Margins.
- Ecumenical -Unity in worship and mission.

**Social and Climate Justice**

- Equality Diversity and Inclusion.
- Climate Emergency.

**Personnel (Ministry)**

- Reshaping Ordained and Lay Ministry.

**Property**

- Property Plan.



## ACHIEVEMENT AND PERFORMANCE

The Circuit was formed on 1 September 2008 with the amalgamation of the former Cirencester, Stroud & Dursley, Gloucester, Tewkesbury & Cheltenham, and Forest of Dean Methodist Circuits, comprising (at the outset of the 2022-23 financial year) thirty-four churches and three classes of churches. The Circuit is responsible for raising the stipends and attendant costs of its ministerial and lay employed staff.

The Circuit's churches include twelve ecumenical partnerships of various kinds, linking us with the Baptist Church, Church of England, the Congregational Federation, and the United Reformed Church. Two of these churches - Christchurch, Abbeydale (Gloucester), a Local Ecumenical Partnership - and Christ Church, Nailsworth, a Local Ecumenical Partnership - whose membership includes a significant proportion of Methodists - appoint and house their own ministers, whilst in several of the other LEPs, ministry is shared with the other participating denominations.

The Circuit is richly diverse sociologically and theologically, with churches serving city centre, inner city, suburban, town, village, and hamlet locations. Styles of worship vary and several churches experiment with different worship styles, times and settings, with encouragement that churches learn from one another.

The Circuit as a whole and through each of its churches has continued to seek faithfully to worship and serve God, the latter expressed through pastoral care, fellowship and service through and beyond each of its churches. Digital technology has been widely used to sustain these activities. Through the deployment of ministers and lay workers, through regular communication and various other aspects of administrative support together with the ongoing provision of safeguarding, pastoral and other training the Circuit has continued to encourage and resource its churches and members.

Further details of the Circuit's endeavours are detailed in the **Portfolio Reports** set out below (the Finance Portfolio is dealt with later under 'Finance Review').

## SUPERINTENDENT'S PORTFOLIO

### *Presbyteral appointments*

In July 2023 Revd Denise Hargreaves left the circuit to take up another station in the Connexion. In line with the agreed circuit staffing plan, her role in the Forest of Dean was not replaced and Revd Michelle Ireland took pastoral responsibility for the seven Methodist Church in the Forest of Dean. In recognition of the increased workload and the need to provide paid staff support for ministry and mission in The Forest, a new full time lay appointment was created and a successful appointment was made.

### *Diaconal appointment*

During the year it was decided to change the responsibilities of the deacon. She is now focussing her work in Gloucester City Centre and working on developing retail chaplaincy and also plans to join the chaplaincy team of the University when the new campus opens in a building opposite St John's Northgate in the city centre. This is an expression of the circuit's ongoing commitment to ministry and mission in the centre of Gloucester.

### *Circuit Lay Staffing*

One of the principles on which we work is that partnership between ordained and lay people is fundamental to our understanding of the way in which God calls people to ministry in the life of the world. Implementing the decisions in the circuit staffing plan about the deployment of lay workers had been difficult in the previous year. A review of the terms and conditions of employment of lay workers led to greater success in recruiting for appointments. Unfortunately, one person resigned after a few weeks having decided that the role was not right. The recruitment of a worker for Cirencester, Ashcroft has been delayed while the church rethinks its future.

One member of staff was on long term sick leave for much of the year, which led to the need to scale back on some activities in Churchdown. Attempts to make a temporary arrangement to cover this work were not successful.

The administrative support given by the Circuit Administrator and Finance Officer are essential to the smooth running of the circuit. As well as meeting the demands of routine work they have given significant attention to employment issues and matters relating to the sale and purchase of property.



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**Mission Plan**

The Circuit Mission plan was reviewed and priorities set for the year. It is intended to shape our priorities and our activities up to 2026. The challenge continues to be that the Plan is owned and embedded into the thinking of the churches in the Circuit. We will also have to ensure that it informs and shapes the work of Circuit officers, including ministers, lay employees and Portfolio Holders.

**Worship**

Patterns of worship are changing. During the year we recognised the need to resource people in Local Churches to lead worship where a Local Preacher was not available. These "Local Arrangement" services offer an opportunity for creative approaches that reflect the context of the church. In worship we aspire to offer our best to God so we are making available web based resources produced by "The Vine" to support this.

**Thanks**

I conclude with another word of gratitude to the lay officers and Local Preachers in the Circuit for the energy, skill, commitment and grace with which they serve the Circuit. Without these people the Circuit would not be able to do its work I also want to thank the ministers and lay workers who have all been a delight to serve alongside

**The Revd. John Hellyer, Superintendent Minister**

**LEARNING & CARING PORTFOLIO**

During the connexional year 2022-23 the programme of learning and training opportunities for the Circuit included further sessions on the art and function of storytelling, which has been shared around local circuits.

Two open meetings took place centred on theological areas – one on worship and one on the meaning of the cross. These were well attended by preachers and members of the congregations around the circuit.

Pastoral care is strong across the circuit, and training bespoke to churches is given. An annual meeting is held of those who hold a listening ear for the paid staff, and the meeting portrayed the vital work that its members undertake.

Supervision training has also been undertaken by members of the staff team.

A retreat was held with 'contemplative ministry' as the theme.

The Circuit has provided a Bristol Methodist District representative on the Forum of the South-West Learning Network of the Methodist Church which has given access to a further range of training and learning opportunities offered by members of the connexional team. The organisation of the Network is being changed, therefore this place will no longer be required. However the Network continue to advertise events and training that is then promoted through our circuit newsletter.

**The Revd Michelle Ireland, Presbyter holding the Learning & Caring Portfolio**

**MISSION PORTFOLIO**

In the Connexional year 2022-2023 there have been many exciting and encouraging mission focussed initiatives across the Circuit. A growing number of churches have engaged with Eco Church, and it has been a joy to celebrate the awards received by churches from A Rocha UK.

It has also been very encouraging to see new lay workers appointed to churches to engage in mission and outreach within their communities. There are also other churches who continue to prayerfully work through the recruitment process of employing a lay worker.

The Warm Space initiative was very successful for many churches in the Circuit. Circuit funding was made available to any church wishing to use their building for a Warm Space. Many of these have continued in some form or other, enriching the mission and outreach of churches into their local communities. The Warm Space funding from the Circuit has been made available to all churches again this year.

Finally, it has been a privilege to assist churches in their work of renewing their mission strategies and vision for mission. We have made good use of the Resourcing Mission videos and many churches have felt a renewed sense of purpose and enthusiasm. There are, of course, other churches for whom this last year has been a struggle. They continue to discern where God is leading them and what the future might be for them.

**Deacon Sue Peat, Mission Portfolio Holder**



## **PERSONNEL PORTFOLIO**

In Connectional Year 2022-23, the ministerial staffing of the circuit consisted of 9 full-time presbyters; a full-time deacon; 1 part-time presbyter; 3 part-time supernumeraries; 1 authorised presbyter. This equated to 10.5 full-time equivalent ministers receiving the stipend prescribed by the Methodist Conference for that year. Two of the supernumeraries were not paid stipends. At the end of the year, the circuit said farewell to Rev'd Denise Hargreaves, moving to a new circuit through the stationing process at the end her term of appointment.

At its March 2023, meeting the Circuit Assembly appointed the next Circuit Invitation Committee comprising a representative from each church together with a number of ex officio members. A District training session on the Stationing process was arranged in late May by the District Lay Stationing representative (the District Chair was on Sabbatical) to acquaint members with the Code of Practice and to emphasise the importance of identifying unconscious bias in decision making.

Following the training sessions two circuit stewards held conversations with four presbyters whose term of appointment in the Circuit is due to end in 2024. Two presbyters indicated they wished to be considered for an extension of their time in this circuit; one for three years and one for a full five years, from September 2024. Members of the Circuit Invitation Committee were informed of the outcome of these discernment conversations and a consultation process, clearly defined in the Code of Practice, then followed involving local churches and other areas of the presbyters' work in the community. The Circuit Invitation Committee met (virtually) to consider the offers of extension and the responses of those consulted. Both offers had been very warmly received. The committee unanimously recommended to the Circuit Assembly acceptance of the offers. (This has now been similarly approved unanimously by Assembly at its meeting in September 2023).

The other two presbyters chose not to seek an extension, one is sitting down and one moving to a new opportunity.

For 2022-23 the Circuit was the named employer of seven lay worker positions:-

- Two part-time administrators, one whose work is focused primarily on finance and the other on general administration, including a significant amount of HR. Their line manager is the Superintendent.
- Five part-time Outreach workers based in the Methodist churches at Churchdown, Tewkesbury, Tetbury, Cheltenham Bethesda, and Bishops Cleeve

Two further lay worker positions, a full-time lay worker in the Forest of Dean and a part time Children and Family worker, were established during the year with recruitment underway for commencement in September 2023.

Each of these lay workers has a management and support group comprising members of the local church and a representative of the Circuit Assembly. An annual report of the work of the lay worker is submitted by these groups to the Circuit Assembly.

During the year, the Circuit Executive recommended a revised remuneration package which was approved by the Circuit Assembly.

The Circuit continues to contribute to the funding of a part-time time chaplain at Hartpury University and to be represented on her support group by the Superintendent and a circuit steward.

**Colin Pascoe, Circuit Steward holding the Personnel Portfolio**

## **PROPERTY PORTFOLIO**

The manse stewards have continued to maintain the initial thirteen manses of the Circuit. With the reduction in ministerial numbers, 10 have been occupied and one, currently not required for Circuit staffing, has again been let on a shorthold assured tenancy. The two unoccupied manses namely 120 Hucclecote Road and 5 Whitefield Road have been sold. The Circuit remains grateful for the considerable time and effort expended by the team of manse stewards led by Sally Hall in responding to urgent property repairs and ensuring the manses are suitably maintained as homes for our ministers.

The Circuit is also grateful to the five burial ground stewards who monitor the condition of the Circuit's retained burial grounds at Ellwood, High Leadon, Kemerton, Oakridge Lynch and Randwick.

Seven Quinquennial inspections were scheduled this year, these being carried out by Arnold Bartosch Ltd.



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Yew Tree Cottage and Yew Tree Flat were sold as one unit. Walmore Hill School premises remains leased to the Local Education Authority.

Unfortunately, due to the decline in congregational numbers and no other use being found for them, this financial year has required several of our Churches to be sold. The sale of Easington and Woolaston Churches was completed. Buyers for Briscoombe, Chalford Hill and Hartpury Churches have been found and these sales are currently progressing.

The congregation at Winchcombe moved to rented accommodation for worship and are currently in the process of selling the Church building. This sale is being managed by their local Church Council.

**Bernie Brewster, Property Portfolio**

**SOCIAL & CLIMATE JUSTICE PORTFOLIO**

The Gloucestershire Methodist Circuit has now successfully been awarded the bronze Eco Church Circuit award by Arocha. Over 15 churches in the Circuit are actively involved in the Eco Church award scheme. Bethesda achieved the first Gold Eco Church award for the Circuit and have been sharing their success and advice ecumenically. Silver Eco Church awards have also been achieved by St Marks, Ashcroft Cirencester and Nailsworth. The SCJ team continue to offer support and expertise to churches in order to achieve the next stages of their Eco Church awards.

The Circuit's Social and Climate Justice team have met quarterly. Issues discussed during the year include supporting Asylum Seekers & Refugees in the county, Warm Welcome Spaces and Inclusive church. Also concerns over 'green washing' by County planners, actions following Climate Action rallies (locally & nationally) and accessing funding for green technology for churches and manse have been raised.

The report from Conference, 'A Justice Seeking Church' has been shared to the Circuit. All churches have been encouraged to consider their individual priorities, many of which are already being addressed including Warm Spaces, Eco Church and commitments to support charities.

Various events and webinars have been hosted across the Circuit and District to promote Climate and Social Justice issues. The Circuit Facebook page continues to be a valuable tool in promoting these events across the Circuit as well as through the Circuit newsletter. We encourage all churches to share the good news stories of actions taken to campaign and fundraise for social and climate justice. Local ecumenical networks are also a great source of information and inspiration including Green Christian and the Gloucestershire Churches Environmental Justice Network.

Whilst the team is well supported, although there are a number of vacancies in personnel unfilled within the Social and Climate Justice Team. Equality, Diversity and Inclusion (EDI) training is mandatory for staff and stewards with online training and in person training offered.

**Suz Jones, Social and Climate Justice Portfolio Holder**

**CIRCUIT SAFEGUARDING OFFICER'S REPORT**

The Gloucestershire Methodist Circuit is committed to "the care and nurture of, and respectful pastoral ministry with, all children, young people and adults; safeguarding and protecting all children, young people and adults when they are vulnerable; establishing safe, caring communities, which provide loving environments where there is informed vigilance as to the dangers of abuse". The Circuit follows closely the "Safeguarding Policy, Procedures and Guidelines of the Methodist Church in Britain" (updated July 2023). The Circuit Assembly reviewed the Circuit Safeguarding Policy on 21st May 2023. The Church Safeguarding Officers met on 29th June 2023 to review the implementation of the Methodist policy, Procedures and Guidance throughout the Circuit and to help each Church Safeguarding Officer to carry out a self-evaluation audit and to make their annual safeguarding report to their Church Council. The Circuit Safeguarding Officer makes regular reports to the Circuit Executive and to each Circuit Assembly.

The Circuit closely follows the Safer Recruitment Policy, Procedures and Guidelines of the Methodist Church. The Circuit Safeguarding Officer and each Church maintain a database of DBS and training records of all volunteers. The Circuit Safeguarding Officer liaises with the Bristol District Safeguarding Officer and other external safeguarding authorities, as necessary.



Volunteers in certain defined roles have Safeguarding Training every four years either at advanced level or foundation level. The South Methodist Learning Network organises advanced level training and the Circuit provides Foundation Safeguarding training for its volunteers. The Circuit this year has trained 76 volunteers at foundation level at four venues throughout the Circuit.

**Peter Gardner, Circuit Safeguarding Officer**

## **FINANCIAL REVIEW**

The Charity is in a good financial position and can be considered financially secure for the next 12 months and into the coming years (re previous section 'Financial Viability').

Our Reserves Policy (below) relates to our general (unrestricted) funds which are freely available to be used for any or all purposes of the Circuit. Other funds are also included for the sake of clarity and openness and to show that the Circuit has a policy for the management of all its money not simply those which are defined as reserves.

### **Financial Aims**

Our aim is twofold:

- To secure and sustain the Circuit's viability and future.
- To give reassurance to the general public that the Circuit, which is a charity, intends to use all of the money coming into its care for the purposes of the Charity.

### **Principal Funding Sources**

- The principal funding source of the Charity is in the form of assessments (levies) on each of our circuit churches, as set out by Standing Orders.
- To support our missional work, additional funding comes from external sources in the form of grants, which relate to a specific project and for a limited period of time.
- Rental income from one investment property, a primary school leased by Gloucestershire County Council.
- Rental income from an unoccupied manse.

We understand the requirements under charity regulations to disclose our involvement in fundraising. The Charity does not generate funds from commercial activities and charitable activities other than identified above.

Assessments (monies levied on each church in the Circuit) provide the majority (over 90%) of the Circuit's income (excluding recovery of lay employment salary costs through grants and churches). A Circuit Finance Support Group assists the circuit treasurer and assistant treasurer in monitoring and reviewing the changes in the assessment calculation process, as well as the regular financial monitoring.

The circuit assessment is reviewed annually and covers the costs of 1a-c of the Mission Policy, together with other general administration expenses. It is calculated on a combination of:

- i. The unrestricted and non-designated income (excluding lettings income) of a church.
- ii. The number of members in each church.
- iii. The average attendance at services, averaged over the year.

The current proportional split is (i) 60%, (ii) 20%, (iii) 20%.

Support to churches having difficulty meeting the agreed assessments, or because of particular local difficulty, has been offered through an assessment relief grant or other available funds. Financial support for churches will be continued where appropriate.

### **Grants**

OUT - Through the Model Trust Fund (MTF) and other funds, grants were made available for assessment support totalling £55,000. The MTF, and other circuit funds, were also used to support the outreach workers as well as general expenditure.



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
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YEAR ENDED 31 AUGUST 2023**

Grants made during the year included:

- £30,458 towards the employment of church-based lay workers plus the Hartpurty chaplaincy.
- £10,555 towards Net Zero work carried out by churches
- £5,000 to support the provision of "warm spaces" by churches
- £35,254 towards the Tewkesbury Welcome Space project

In addition a voluntary contribution of £25,000 was made to the Methodist Ministers' Pension Scheme and the Pension and Assurance Scheme for Lay Employees of the Methodist Church. Similar contributions are due to be made in each of the next two years, to make a total in line with the request from the 2021 Methodist Conference.

**Financial summary**

	2022/23 £	2021/22 £
<b>Incoming Resources:</b>		
Assessments	673,556	725,218
Property/Investment	(84,648)	33,414
Other Income	61,574	77,455
Proceeds of Sale from Circuit Property	462,200	459,649
<b>Total</b>	<b>1,112,682</b>	<b>1,295,736</b>

Under Standing Orders, the Circuit must meet its financial obligations in relation to the support of its ministers and other staff and the maintenance of the manses. The total costs for the year were:

	2022/23 £	2021/22 £
<b>Resources expended:</b>		
Staffing	524,087	635,041
Manse costs	44,816	72,844
Property / church grants	61,383	18,169
District / URC / Cong. Federation Costs	165,164	166,568
DAF levy	28,942	13,312
Other governance costs	129,181	66,931
Connexional levy on Sales of Churches	144,179	137,435
Contribution to Pension Reserve Fund	25,000	25,000
<b>Total</b>	<b>1,122,752</b>	<b>1,135,300</b>

<b>Net movement in funds before unrealised gains: (deficit) / surplus</b>	<b>(10,070)</b>	<b>160,436</b>
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**FUNDS**

The funds held by the charity are detailed in note 14 to the financial statements.

The Circuit Model Trust Fund (MTF) – The receipts are principally derived from monies received from the sale of chapels, manses and other property, less legal fees and a compulsory levy to the Connexional Property Fund (CPF). No levy is charged on the first £20,000, and then 20% on any excess over £20,000 up to £100,000, and 40% on any excess over £100,000.

The MTF is unrestricted in its nature, being available for all Methodist Trust purposes. The Model Trust Fund is used by the Circuit for a variety of mission, ministry and property projects. A compulsory annual levy (based on the year-end balance of the Fund) transfers funds to the Bristol District to be made available by the District by way of grants in respect of new initiatives in mission and ministry. This levy taken on 1/9/2022 was £13,312. On the basis of the fund balance at 31/8/23, the levy to be taken on 1/9/23 will be £28,942.

	2022/23 £	2021/22 £
MTF balance at 31 August	1,498,170	502,554

**Main MTF Movements:** Income – Proceeds from Church sales (Eastington and Woolaston) £459,649  
Outgoings – £25,000 contribution to Pension Reserve Fund.

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2023**

**RESERVES POLICY**

As at 31 August 2023 the Circuit had the following funds:  
(See Note 14 to the Financial Statements for details of funds held)

	2022/23 £	2021/22 £
Restricted	27,393	26,660
Designated	126,505	124,366
Unrestricted (manse properties + fixed assets) *	3,113,472	4,080,607
Unrestricted (MTF and others)	1,645,034	690,841
<b>Total Funds</b>	<b>4,912,404</b>	<b>4,922,474</b>

\* Note: These funds cannot be realised unless the manses are disposed of.

It is recognised that the level of Minimum Reserves is set to cover the running costs of the Circuit (mainly ministers/staff costs) in the event of a sudden drop in income. Generally, the loss of charity income (substantially being assessments from churches) would, in reality, be on a gradual basis over a number of years (i.e. if church membership declined and leaving a church less able to pay the full level of assessment). In the event of this type of decline, there would be time and options for structured planning of the re-deployment of ministers within the wider Methodist Connexion, with the consequential saving in circuit costs. Indeed, in the regrettable event of a church closure and subsequent sale, additional funds would be available to cover commitments.

It was considered that we could sensibly set the level of Minimum Reserves necessary at £125,000 to provide a level sufficient for day-to-day cash flow and a level of funds which could be made available for unidentified projects. This does not affect the viability of the Charity (the Circuit) whilst, at the same time, making available funds for supporting those future mission options.

The Charity's reserves level will be monitored closely through the next year to ensure funds are available to meet its commitments. The anticipated circuit review has now been completed (see elsewhere in this report) and is resulting in annual savings in staffing costs as well as possible gains in redundant Manses being let or sold. This will ease the overall circuit expenditure and thus hopefully keep church assessments at a sustainable level.

**Balance of Unrestricted Funds**

Unrestricted funds over the Minimum Reserves level, are available for identified projects or general budget support, if approved by the Circuit Assembly.

**STAFFING COMMITMENTS**

Along with the presbyters and deacon, we have financially supported the lay workers who work in the following areas of the Circuit:

- Part-time Families or Communities Workers at Tewkesbury, Churchdown, Tetbury, Bishops Cleeve and Bethesda – Cheltenham.

We have financially supported by grants in partnership:

- with the Gloucester Diocese and Hartpury University, a part-time Chaplain at Hartpury University; and
- at Nailsworth Christ Church LEP a part-time Families worker.

**Pete Watt, Circuit Treasurer**



## TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom generally accepted accounting practice (UK GAAP)).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue.

The Circuit Meeting (Assembly) is responsible for ensuring that the relevant circuit stewards, officers and administrators keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2000. It is also responsible, including through the appointment of relevant circuit stewards, officers and administrators, for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as the trustees are aware, there is no relevant audit information of which the Charity's auditors are unaware, and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

## AUDITORS

The Circuit's auditors, Hazlewoods LLP have indicated their willingness to accept reappointment as auditors.

## ON BEHALF OF CIRCUIT MEETING

Signed: J. Hellyer

Date

19/05/24

Print name: JOHN HELLYER



**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
YEAR ENDED 31 AUGUST 2023**

**Opinion**

We have audited the financial statements of The Methodist Circuit of Gloucestershire (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 August 2023 and of the incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
YEAR ENDED 31 AUGUST 2023**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards of Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are detailed below:

- We obtained an understanding of the legal and regulatory framework applicable to the Charity financial statements or that had a fundamental effect on the operations of the company. We determined that the most significant laws and regulations included UK GAAP, the Charities SORP FRS 102 and Charities Act 2011;
- We assessed the susceptibility of the Charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included challenging assumptions and judgements made by management in its significant accounting estimates and identifying and testing journal entries, in particular any journal entries posted with unusual characteristics.



**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
YEAR ENDED 31 AUGUST 2023**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also planned and performed audit procedures including:

- Gaining an understanding of the legal and regulatory framework and considering the risk of any acts which may be contrary to applicable laws and regulations, including fraud.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluation of the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Making inquiries with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Testing journal entries and other adjustments for appropriateness and evaluating the rationale of any significant transactions outside the normal course of the charity's activities.
- Evaluation of the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclusion on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Hazlewoods LLP - Statutory Auditor**

Staverton Court  
Staverton  
Cheltenham, GL51 0UX

Date...04/06/2024.....



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
CIRCUIT STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
<b>INCOME</b>							
<b>Grants and donations</b>							
Donations and recovery of expenses		61,574	-	61,574	77,455	-	77,455
Church sale proceeds		462,200	-	462,200	459,649	-	459,649
<b>Charitable activities</b>							
Assessments		673,556	-	673,556	725,218	-	725,218
<b>Investments</b>							
Property income	2	30,776	-	30,776	31,072	-	31,072
Investment income	3	(116,262)	838	(115,424)	2,284	58	2,342
<b>Total income</b>		<b>1,111,844</b>	<b>838</b>	<b>1,112,682</b>	<b>1,295,678</b>	<b>58</b>	<b>1,295,736</b>
<b>EXPENDITURE</b>							
<b>Raising funds</b>							
Property	4	(7,037)	-	(7,037)	(5,441)	-	(5,441)
<b>Charitable activities</b>							
Grants and donations	5	(61,383)	-	(61,383)	(40,540)	-	(40,540)
Other	5	(1,054,327)	(5)	(1,054,332)	(1,085,144)	(4,175)	(1,089,319)
<b>Total expenditure</b>		<b>(1,122,747)</b>	<b>(5)</b>	<b>(1,122,752)</b>	<b>(1,131,125)</b>	<b>(4,175)</b>	<b>(1,135,300)</b>
<b>Net income / (expenditure) before investment gains</b>		<b>(10,903)</b>	<b>833</b>	<b>(10,070)</b>	<b>164,553</b>	<b>(4,117)</b>	<b>160,463</b>
<b>Gains on investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>57,808</b>	<b>-</b>	<b>57,808</b>
<b>Net movement in funds</b>		<b>(10,903)</b>	<b>833</b>	<b>(10,070)</b>	<b>222,361</b>	<b>(4,117)</b>	<b>218,244</b>
<b>Funds:</b>							
Brought forward		4,895,814	26,660	4,922,474	4,673,453	30,777	4,704,230
Transfers between funds		100	(100)	-	-	-	-
<b>Carried forward</b>	<b>14</b>	<b>4,885,011</b>	<b>27,393</b>	<b>4,912,404</b>	<b>4,895,814</b>	<b>26,660</b>	<b>4,922,474</b>

The notes on pages 22 to 33 form part of these accounts.

The statement of financial activities includes all gains and losses recognised in the year.



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
CIRCUIT BALANCE SHEET  
AT 31 AUGUST 2023**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	10	2,988,472	3,605,607
Investment properties	11	125,000	475,000
		<u>3,113,472</u>	<u>4,080,607</u>
<b>CURRENT ASSETS</b>			
Debtors	12	1,715,132	681,784
Cash and cash equivalents		138,232	208,135
		<u>1,853,364</u>	<u>889,919</u>
<b>CURRENT LIABILITIES</b>			
Creditors due within one year	13	(54,432)	(48,052)
<b>NET CURRENT ASSETS</b>		<u>1,798,932</u>	<u>841,867</u>
<b>TOTAL NET ASSETS</b>		<u><b>4,912,404</b></u>	<u><b>4,922,474</b></u>
<b>FUNDS</b>			
Unrestricted funds	14	4,885,011	4,895,814
Restricted funds	14	27,393	26,660
<b>TOTAL FUNDS</b>		<u><b>4,912,404</b></u>	<u><b>4,922,474</b></u>

The notes on pages 22 to 33 form part of these accounts.

The financial statements were approved by the Circuit Meeting and authorised for issue on 19/05/24  
and signed on their behalf by:

Signed: J. Hellyer

Print name: John Hellyer



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
CIRCUIT CASH FLOW STATEMENT  
YEAR ENDED 31 AUGUST 2023**

	Note	2023 £	2022 £
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Net movement in funds</b>		<b>(10,070)</b>	<b>218,244</b>
Adjustments for non-cash items:			
Depreciation	10	1,238	764
Investment income		115,424	(2,342)
Profit on revaluations of investment properties		-	(57,808)
Profit on disposal of tangible fixed assets		(40,149)	-
Working capital adjustments:			
Increase in debtors		(1,033,348)	(95,905)
Increase / (decrease) in creditors		6,142	20,082
<b>Net cash flow from operating activities</b>		<b>(960,763)</b>	<b>83,035</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Interest received		35,823	2,342
Purchase of tangible fixed assets		(3,335)	-
Net proceeds from disposals of investment properties and tangible fixed assets		858,372	-
<b>Net cash flow from investing activities</b>		<b>890,860</b>	<b>42,342</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(69,903)</b>	<b>85,377</b>
Cash and cash equivalents at 1 September		208,135	122,758
<b>Cash and cash equivalents at 31 August</b>		<b>138,232</b>	<b>208,135</b>
Cash balances at 31 August		61,926	119,762
Other cash balances held by third parties		76,306	88,373
<b>Cash and cash equivalents per balance sheet at 31 August</b>		<b>138,232</b>	<b>208,135</b>

The notes on pages 22 to 33 form part of these accounts.



## **1 ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the Circuit's financial statements.

### **Scope of the financial statements**

The financial statements relate to the work of the Circuit, in all aspects.

### **Basis of preparation**

The financial statements have been prepared under the historical cost convention in accordance with: applicable United Kingdom Accounting Standards; the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The trust constitutes a public benefit entity as defined by FRS 102.

The functional currency of the Circuit is pound sterling (£).

### **Going concern**

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of one year from the date of approval of the financial statements.

In making the current year's assessment the trustees have taken into account cash reserves and available unrestricted funds at the point of approving the financial statements.

There are inherent uncertainties, such as the extent of the impact of the UK recession on the Charity and the levels of future incoming resources. However, the Charity continues to receive assessments from and be supported by the Circuit's churches and the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operation for at least 12 months from approval of these financial statements.

Consequently, the trustees have concluded that it is appropriate to adopt the going concern basis in preparing the annual statements.

### **Judgements and estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

The trustees have made judgements and estimates in respect of: the fair value of tangible assets; asset depreciation rates and the recoverability of debtor balances in preparing these financial statements.

### **Donated goods**

Individual donated goods of a consumable nature valued under £500 such as harvest festival produce are not shown in these financial statements. Those over this amount or of a capital nature are recorded.



## 1 ACCOUNTING POLICIES (continued)

### Income

Income as shown in the Statement of Financial Activities represents the net amounts from all sources.

Income is recognised in the accounting period in which it is receivable, except in the following circumstances, when the income is deferred and included in creditors:

- The income relates to a future accounting period;
- A sales invoice has been raised ahead of the work being carried out and the charity is not contractually entitled to the income until the work has been done; and
- Not all the terms and conditions of the grant have been met, including the incurring of expenditure and the grant conditions are such that unspent grant must be refunded.

### Grants and donations

Grants and donations are included in full in the Statement of Financial Activities other than where grants are deferred to match the income to expenditure over the life of the project.

### Church sale proceeds

As required under Methodist Standing Orders, when a chapel is sold, sale proceeds (less costs and the Connexional Property Fund levy) are generally due to the Circuit. Such proceeds are recognised as charitable income in the year they are received.

### Investment income

Investment income comprises bank interest and realised gains and losses on investment property disposals. It is included in the Statement of Financial Activities in the accounting period on a receivable basis.

### Grants to local churches

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Trustees.

### Other grants payable

Grants awarded to other charitable bodies are accounted for as liabilities in the year in which the award is made. Multi-period grants are accounted for in full in the year awarded where there is a binding commitment to make the future payments.

### Designated funds

Where the Circuit has agreed to use its reserves to meet revenue costs or to meet future capital costs it has designated the funds within unrestricted reserves. It also makes provision in this way when it has indicated its support for a local church building scheme, but no actual liability has yet been created.

### Expenditure

Costs are defined as follows:

Raising funds	Includes those costs associated with attracting voluntary income and in applying for new funding and sponsorship.
Charitable	The costs of delivering the charitable activities and the costs associated with meeting the constitutional and statutory requirements of the charity and including fees for external scrutiny of the accounts and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources. Costs directly relating to a particular activity are allocated directly and other costs (support costs) are allocated on an appropriate basis to reflect the usage of resources.



1 ACCOUNTING POLICIES (continued)

**Leased assets**

In respect of leases that are operating leases, the annual rentals are recognised in the Statement of Financial Activities on a straight line basis over the lease term.

**Taxation**

The Charity is a registered charity and is entitled to claim annual exemption from UK corporation tax to the extent that income and gains are applicable and applied to charitable purposes only. Income tax suffered on deeds of covenant and gift aid or investment income is reclaimed in full.

**Fixed assets and depreciation**

Fixed assets are shown at cost to the Charity, with the exception of the manses and other property assets. These have been included at cost if purchased from third parties, or if received from other Circuits, at their carrying value from the donor. Assets costing less than £1,000 are written off as revenue expenditure in the year of acquisition.

Depreciation is provided to write off the cost or valuation less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Manses	-	nil
Fixtures, fittings and equipment	-	25% per annum on net book value

No depreciation is provided on freehold buildings, because of the estimated high residual value and the consequent immateriality of any depreciation charge. Freehold land is not depreciated. Fixed asset disposal proceeds are reported net of any levy payable to the Connexional Property Fund.

**Investment properties**

Investment properties are initially recognised at cost and subsequently at fair value at the reporting date. Depreciation is not provided on investment property.

**Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are recognised at the invoiced cost prepaid.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account and balances held by third parties on behalf of the charity.

**Creditors**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2023**

**1 ACCOUNTING POLICIES (continued)**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension contributions**

*Methodist Ministers Pension Fund:*

The Circuit is a member of the connexional pension scheme (MMPS) which covers presbyters and deacons of the Methodist Church. The contribution rates are set each year by the Methodist Conference. The MMPS is a multi-employer scheme, and in accordance with the guidance issued by the Charity Commission, the Circuit accounts for those contributions as if it were a defined contribution scheme. It has done so because it is unable to identify its share of the underlying assets and liabilities on a consistent and reasonable basis. Contributions are charged to the Statement of Financial Activity in the period in which they are payable.

*Circuit Pension Scheme:*

The Circuit contributes to a defined contribution scheme for its lay staff and makes employer contributions of 6% of salary.

**Provisions**

Provisions are recognised when the Circuit has an obligation at the reporting date as a result of a past event, it is probable that the Circuit will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

**Financial instruments**

Financial instruments are classified and accounted for according to the substance of the contractual arrangement, as financial assets or financial liabilities. All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss as described below. Where indicators exist for a decrease in impairment loss, and the decrease can be related objectively to an event occurring after the impairment was recognised, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired financial asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

**2 PROPERTY INCOME**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Rent received	30,776	-	30,776	31,072

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE**  
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**3 INVESTMENT INCOME**

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Bank interest received	34,985	838	34,985	2,342
Loss on disposals of investment property	(151,247)	-	(151,247)	-
	<u>(116,262)</u>	<u>-</u>	<u>(115,424)</u>	<u>2,342</u>

**4 COST OF RAISING FUNDS**

	2023 £	2022 £
Property costs	<u>7,037</u>	<u>5,441</u>

**5 CHARITABLE EXPENDITURE**

	Grants £	Other £	Total 2023 £	Total 2022 £
Stipends, salaries and expenses	-	524,086	524,086	585,168
Manse costs	-	44,816	44,816	34,848
Grants	61,383	-	61,383	15,520
District assessments	-	165,164	165,164	166,568
District advance fund levy	-	28,942	28,942	13,312
Other costs	-	174,349	174,349	214,419
Depreciation	-	1,239	1,239	764
Audit, accountancy and other fees	-	14,206	14,206	13,986
Office, communications and other costs	-	76,529	78,292	60,254
Donations	-	25,000	25,000	25,020
<b>Total 2023</b>	<u>61,383</u>	<u>1,054,332</u>	<u>1,115,715</u>	<u>1,129,859</u>
<b>Total 2022</b>	<u>40,540</u>	<u>1,089,319</u>	<u>1,129,859</u>	

All the support costs incurred by the Charity are included in the above note and have been allocated to charitable activities as other activities are incidental to the running of the Charity.

**6 GRANT MAKING ACTIVITIES**

During the year £61,383 (2022: £15,520) of grants were made to institutions. Other than to assist in external training, no grants were made to individuals. Grants made in the year to 31 August 2023 are analysed below.

	2023 £	2022 £
Church outreach	10,574	15,326
Other	<u>50,809</u>	<u>194</u>
	<u>61,383</u>	<u>15,520</u>

Support costs associated with grant making activities are not separable from the core activities of the Circuit and are not disclosed on this basis.



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2023**

**7 STAFF COSTS**

	2023 £	2022 £
Stipends and salaries	413,598	456,963
Pension contributions – Methodist Ministers Scheme	72,259	87,735
Pension contributions – Other	5,043	5,151
Social security costs	33,186	35,319
	<u>524,086</u>	<u>585,168</u>

No employee earned more than £60,000 per annum.

The average number of employees expressed as full time equivalents was as follows:

	Number 2023	Number 2022
Ordained staff	11	13
Lay workers	2	4
Office staff	1	1
	<u>14</u>	<u>18</u>

These figures do not include lay church maintenance workers, who are processed through the Circuit Lay Payroll system.

**8 TRUSTEES REMUNERATION AND TRUSTEES EXPENSES**

During the year expenses were reimbursed to Trustees totalling £21,093 (2022: £18,910) in respect of travelling expenses and £9,190 (2022: £10,046) in respect of other Circuit Costs. All expenses were reimbursed to trustees who are salaried ministers' or lay trustees and were incurred in carrying out their roles and duties on behalf of the Circuit.

Information on remuneration paid to Trustees, who are also considered to be key management personnel by the Circuit is included in Note 20.

**9 NET MOVEMENT IN FUNDS**

This is stated after charging:

	2023 £	2022 £
Auditors' remuneration - Audit of the annual accounts	7,680	8,220
Depreciation of tangible fixed assets	1,239	764
Operating rentals – Circuit office rent	<u>2,583</u>	<u>3,673</u>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE**  
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**10 TANGIBLE ASSETS**

	<b>Manses</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 September 2022	3,603,315	13,207	3,616,522
Additions	-	3,335	3,335
Disposals	(618,558)	(6,730)	(625,287)
As at 31 August 2023	<u>2,984,757</u>	<u>9,812</u>	<u>2,994,570</u>
<b>Depreciation</b>			
As at 1 September 2022	-	10,915	10,915
Charge for the year	-	1,238	1,238
Eliminated on disposal	-	(6,056)	(6,056)
As at 31 August 2023	<u>-</u>	<u>6,097</u>	<u>6,097</u>
<b>Net Book Value</b>			
As at 31 August 2022	<u>2,984,757</u>	<u>3,715</u>	<u>2,988,472</u>
As at 1 September 2023	<u>3,603,315</u>	<u>2,292</u>	<u>3,605,607</u>

**11 INVESTMENT PROPERTIES**

	<b>Land and buildings</b>
	<b>£</b>
<b>Fair Value</b>	
As at 1 September 2022	475,000
Disposal	(350,000)
As at 31 August 2023	<u>125,000</u>

The trustees determine the fair value of investment properties to be as shown in the financial statements. The Circuit has used a professionally qualified valuer to assist with determination of the investment value. Should investment properties be realised, the Circuit will owe levies to the TMCP before receipt of sale proceeds is obtained.

**12 DEBTORS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors and prepayments	66,273	33,542
Central Finance Board and Trustees for Methodist Church property deposits	<u>1,648,859</u>	<u>648,242</u>
	<u>1,715,132</u>	<u>681,784</u>

**13 CREDITORS DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Purchase ledger	45,908	39,835
Other creditors and accruals	<u>8,524</u>	<u>8,217</u>
	<u>54,432</u>	<u>48,052</u>



THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
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ANALYSIS OF CHARITABLE FUNDS

Current year:	Balance at 1 September 2022 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>					
Property	4,080,607	(350,000)	(620,470)	3,335	3,113,472
Unrestricted property funds	4,080,607	(350,000)	(620,470)	3,335	3,113,472
MTF	498,239	682,119	468,497	(150,685)	1,498,170
General	192,602	775,465	(970,774)	149,571	146,864
Unrestricted other funds	690,841	1,457,584	(502,277)	(1,114)	1,645,034
<b>Total non-designated</b>	<b>4,771,448</b>	<b>1,107,584</b>	<b>(1,122,747)</b>	<b>2,221</b>	<b>4,758,506</b>
<b>Designated funds</b>					
CFB committed funds	124,366	4,260	-	(2,121)	126,505
Total designated	124,366	4,260	-	(2,121)	126,505
<b>Total unrestricted</b>	<b>4,895,814</b>	<b>1,111,844</b>	<b>(1,122,747)</b>	<b>100</b>	<b>4,885,011</b>
<b>Restricted funds</b>					
CFB – The Relief Fund	9,886	343	-	-	10,229
TMCP - Deakin Trust	800	-	(2)	-	798
TMCP - Marshall Trust	259	(1)	-	-	258
TMCP - Muriel Brooks	267	(10)	-	-	257
TMCP - Kemerton					
Graveyard	1,119	33	(3)	(100)	1,049
TMCP - Manse					
Maintenance	4,683	137	-	-	4,820
CFB – restricted funds	9,646	336	-	-	9,982
<b>Total restricted</b>	<b>26,660</b>	<b>838</b>	<b>(5)</b>	<b>(100)</b>	<b>27,393</b>
<b>Total funds</b>	<b>4,922,474</b>	<b>1,112,682</b>	<b>(1,122,752)</b>	<b>-</b>	<b>4,912,404</b>

**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
NOTES TO THE ACCOUNTS  
YEAR ENDED 31 AUGUST 2023**

**14 ANALYSIS OF CHARITABLE FUNDS (continued)**

Prior year:	Balance at 1 September 2021 £	Income £	Expenditure £	Gains, losses and transfers £	Balance at 31 August 2022 £
<b>Unrestricted</b>	4,469,627	1,295,138	(1,131,125)	137,808	4,771,448
<b>Designated</b>	203,826	540	-	(80,000)	124,366
<b>Total unrestricted</b>	<u>4,673,453</u>	<u>1,295,678</u>	<u>(1,131,125)</u>	<u>57,808</u>	<u>4,895,814</u>
<b>Total restricted</b>	30,777	58	(4,175)	-	26,660
<b>Total funds</b>	<u>4,704,230</u>	<u>1,295,736</u>	<u>(1,135,300)</u>	<u>57,808</u>	<u>4,922,474</u>

**15 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Circuit funds are represented by:

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	3,113,472	-	3,113,472
Cash at bank and in hand	128,251	9,981	138,232
TMCP and CFB Funds	1,631,447	17,412	1,648,859
Other net current assets	11,841	-	11,841
	<u>4,885,011</u>	<u>27,393</u>	<u>4,912,404</u>

**16 DESIGNATED FUNDS**

Details of designated funds are as follows:

Pioneering Ministry (Innsworth Project Fund)	For the support of the Deacon's work in Innsworth & Stonehouse
Mission Bursary (St Lukes)	A bursary fund primarily for young people going to do Christian mission work overseas. Set up with funds from the sale proceeds of St Luke's church in Gloucester.
Assessment Support	To assist churches who are struggling to meet the set Assessments.
Quinquennial costs	For the Quinquennial Inspections of Circuit Manses and Churches.
Relocation (removals reserve)	To cover costs of Minsters relocating to the Circuit.
Committed Projects Fund	To, mainly, cover the costs of Budget Support and missional Lay Employment
Other (under £1,000)	Designated for various uses.



**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2023**

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**RESTRICTED FUNDS**

Details of restricted funds are as follows:

Pamela Selby	Bequest 'For the benefit of the Church's Ministry in the Forest of Dean'.
Flood appeal	Initially set up at the time of the Tewkesbury Floods in 2007. Currently in correspondence with Charity Commissioners as to being able to re-distribute funds to supporting other UK disaster situations.
Kemerton Graveyard	Proceeds from the sale of Kemerton Church are to be used for the upkeep of the graveyard.
Manse Maintenance	For the upkeep of Circuit manses.
Osborne	Balance at year end = nil. Fund used in year for Stroud Manse maintenance following change in purpose approved by the Charity Commission
Other (under £1,500)	Various specific restrictions on usage.
Hartpury College	External Grants towards the support of the Chaplaincy work at Hartpury College.

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**CAPITAL COMMITMENTS**

The Charity had no capital commitments at the year-end (2022 – none).

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**OPERATING LEASES – LESSOR**

The total of future minimum lease receipts is as follows:

	2023 £	2022 £
Expiry date:		
Within 1 year	6,600	6,600
Between 2 and 5 years	26,400	26,400
Over 5 years	10,450	17,050
	<u>43,450</u>	<u>50,050</u>

**OPERATING LEASES – LESSEE**

The total of future minimum lease payments is as follows:

	2023 £	2022 £
Expiry date:		
Within 1 year	-	3,673
Between 2 and 5 years	-	-
	<u>-</u>	<u>3,673</u>

## RELATED PARTY TRANSACTIONS

### Ministers

Stipends and allowances for presbyters and deacons (collectively ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all ministers appointed by the Conference to the Circuit.

The following ministers received the basic stipend (£26,928 or pro rata where applicable):

Rev'd John Hellyer	(Superintendent)
Rev'd Michelle Ireland	(Deputy Superintendent)
Rev'd Jayne Webb	(Deputy Superintendent)
Rev'd Barry Bishop	(Part-time 0.5 FTE)
Rev'd Denise Hargreaves	
Rev'd Rachel Hope	
Rev'd Rachel Leather	
Rev'd John McNeill	
Deacon Sue Peat	
Rev'd Phil Summers	
Rev'd Wendy Tucker	

Ministers were provided with living accommodation as required by the church's Standing Orders. In addition to the basic stipend, the Superintendent was paid the Methodist Conference standard Superintendent's allowance (£2,692, or pro rata where applicable).

Minister appointments with a part-time 'no stipend' based appointment (both are Supernumerary Ministers):-

Rev'd Martin Turner	Cheltenham (Whaddon) LEP
Rev'd David King	Newent St Mary's LEP (From May 2018)

Other ministers who are resident in the Circuit, for the purposes of the Methodist stations, but not in Circuit appointments or without appointment, may also be members of the Circuit Assembly if they notify the Superintendent, but do not receive payment or accommodation from the Circuit, except for preaching fees and related expenses.

### Local preachers

Of the Local Preachers' representatives who are members of the Circuit Assembly, only travel and other expenses related to fulfilling their preaching appointments are paid.



RELATED PARTY TRANSACTIONS (continued)

**Lay employees**

The following are employees of the Circuit and are in receipt of salaries for the work they undertake in the capacities indicated.

**Administrators**

Louise Hebborn	Circuit Administrator (Administration) (28 hrs / wk.)
Michelle Warren	Circuit Administrator (Finance) (24 hrs / wk.)

**Church Based Workers**

Linda Bone ++	Part time Activity Leader - Tetbury (3 hrs / wk.)
Clair Prosser **	Families Outreach Worker –Tewkesbury (20hrs /wk.), to Sep '22
Rachel Simpson ++	Hospitality & Pastoral Care Worker – Cheltenham Bethesda (24 hrs / wk.)
Charlie Trykush ++	Families Outreach Worker - Churchdown (23hrs/wk.)
Andrew Maxwell ++	Lay Worker – Bishops Cleeve (24 hrs / wk.)

**Note 1:**

Lay employee marked '++' – salaries were met by the church, with part funding granted from the Circuit and other sources.

Lay employee marked '\*\*' – salaries were met fully by the local church.

**Note 2:**

To ensure correct payroll/payment procedures, a number of other people used by individual churches for caretakers/maintenance etc. are processed through the Circuit payroll system. The Circuit is fully reimbursed by each church for the salary costs.

**APPENDIX 1: LIST OF TRUSTEES 2022/23**

Note: Some Trustees are Trustees in more than one capacity, but only one vote per person is permitted.

**Ministers:**

John Hellyer *	Michelle Ireland *	Jayne Webb *
Denise Hargreaves	Rachel Hope	Rachel Leather
John McNeill *	Sue Peat *	Phil Summers
Wendy Tucker	Martin Turner	

**Circuit Executive:**

Bernie Brewster	Arthur Haines	Mike Haines
Suz Jones	Liz Ledger	Colin Pascoe
Lesley Ward	Pete Watt	

(Plus asterisked ministers in the previous list who were representatives to, or who had particular responsibilities on, the Circuit Executive).

Additional trustees were (1) other circuit officers, District Synod representatives, and a lay worker whom the Assembly appointed as trustees on an ex officio basis, or because they were circuit officers who took up the option of being a trustee and member of the Assembly; (2) Supernumerary ministers or ministers in other appointments within the Circuit who took up the option of being a trustee and member of the Assembly; (3) Church elected representatives; and (4) Local Preacher elected representatives. They are as follows:

**(1) Other Appointed Circuit Officers or Representatives who are Trustees (other than Trustees also appointed in another capacity):**

John Bailey	Sue Clarke	Brian Cook
Peter Gardner	Sally Hall	Celia Kidd
Liz Ledger (from 21/5/23)	Stuart Radford (to 21/5/23)	

**Circuit elected representatives to the District Synod**

Mike Haines	Liz Ledger	Keith Long
Jackie Morris	Malcolm Stevens	Peter Gardner
Lesley Ward		

**(2) Supernumerary Ministers who are Trustees (other than in another role):**

Vernon Godden	<u>Stuart Radford</u> (frm 21/5/23)	Steve Ward
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**THE METHODIST CIRCUIT OF GLOUCESTERSHIRE  
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YEAR ENDED 31 AUGUST 2023**

**APPENDIX 1: LIST OF TRUSTEES 2022/23 (continued)**

**(3) Church Elected Representatives (up to 3 elected representatives are allowed per church):**  
(# indicates they served for part of the year)

Abbeydale - Gloucester	Malcolm Brader	Peter Staite	
Amberley	Margaret Keck		
Apperley	Peter Stych	David Ledger	
Aylburton	Liz Day	Gerald Newcombe	Julia Newcombe
Bailey Lane End	Jim Morgan	Nigel Stewart	
Bishops Cleeve	Marie Chattell	Marie Lever	Ruth Whiting
Cam	John Jewell	Alastair MacLeod	
Cheltenham - Bethesda	Teresa Griffiths	Elaine Bailey	Keith Norman
Cheltenham - St Marks	Matthew Courtney	Derek Porter	Ann Varley
Cheltenham - Whaddon	Biddy Turner		
Churchdown	George Govan	Eric Lambert	
Cinderford			
Cirencester	Brenda Climer	Lis Thomas	
Clements End	Angela Allcock	Arthur Haines	Bridget Purvis
Coalway	Fred Burrough	David Norman	Enid Norman
Drybrook	John Rogers	Henry Hayward	Pam Hayward
Dursley	Sally Hall	Meriel Hellen	Christine Knights
Fairford	Rachel Emmerson	Christine Watson	
Gloucester - Barton Street	Eric John	Harold Mumford	
Gloucester - Lonsdale Road	Mike Haines	Anne Gaze #	Peter Hillier #
	Jill Tucker		
Gloucester - St. John's	Mary Hellyer #	Malcolm Stevens	Christine Gardner
Hucclecote	Christine Brewster	Mac McCulla	John Rainbow
Nailsworth	Chris Law	Margaret Marshall	
Newent	Sue Cook		
Pillowell	Derrick Dobbs	Malvina Dobbs	Lynne Kear
Quedgeley	Ellaine Cameron		
Randwick	Stuart Gregory		
South Cerney	Joanne Oldridge	Peter Taylor #	
Stonehouse	Sue Burnham	Susan Alexander	Alex Walmsley
Stroud	Pete Watt	Mary Wilkinson	Ingram Rose
Tetbury	Sue Cook	Barbara Woodcraft	
Tewkesbury	Jean Davies	Lin Sallis	Julie May
Winchcombe	Joan Onions #	Geoff Onions	Trevor Upton
Wotton-under-Edge	Reg Clarke	Alison Jackson	

**(4) Local Preacher elected Representatives (up to 10 nominees are allowed) (other than Trustees also appointed in another capacity):**

Adele Garner  
Neil Grecian

Nick Butler  
Ann Pearce

David Bennett